

AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 996
OFFERED BY MR. THOMAS

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Highway Reauthoriza-
3 tion Tax Act of 2005”.

4 SEC. 2. EXTENSION OF HIGHWAY-RELATED TAXES AND
5 TRUST FUNDS.

6 (a) EXTENSION OF TAXES.—

7 (1) IN GENERAL.—The following provisions of
8 the Internal Revenue Code of 1986 are each amend-
9 ed by striking “2005” each place it appears and in-
10 serting “2011”:

11 (A) Section 4041(a)(1)(C)(iii)(I) (relating
12 to rate of tax on certain buses).

13 (B) Section 4041(a)(2)(B) (relating to rate
14 of tax on special motor fuels).

15 (C) Section 4041(m)(1) (relating to certain
16 alcohol fuels).

17 (D) Section 4051(c) (relating to termi-
18 nation of tax on heavy trucks and trailers).



1 (E) Section 4071(d) (relating to termi-
2 nation of tax on tires).

3 (F) Section 4081(d)(1) (relating to termi-
4 nation of tax on gasoline, diesel fuel, and ker-
5 osene).

6 (G) Section 4481(f) (relating to period tax
7 in effect).

8 (H) Section 4482(c)(4) (relating to taxable
9 period).

10 (I) Section 4482(d) (relating to special
11 rule for taxable period in which termination
12 date occurs).

13 (2) FLOOR STOCKS REFUNDS.—Section
14 6412(a)(1) of such Code (relating to floor stocks re-
15 funds) is amended—

16 (A) by striking “2005” each place it ap-
17 pears and inserting “2011”, and

18 (B) by striking “2006” each place it ap-
19 pears and inserting “2012”.

20 (b) EXTENSION OF CERTAIN EXEMPTIONS.—The fol-
21 lowing provisions of such Code are each amended by strik-
22 ing “2005” and inserting “2011”:

23 (1) Section 4221(a) (relating to certain tax-free
24 sales).



1 (2) Section 4483(h) (relating to termination of
2 exemptions for highway use tax).

3 (c) EXTENSION OF DEPOSITS INTO TRUST FUNDS.—

4 (1) IN GENERAL.—Paragraphs (1) and (2) of
5 subsection (b), and paragraphs (2) and (3) of sub-
6 section (c), of section 9503 of such Code (relating to
7 the Highway Trust Fund) are each amended—

8 (A) by striking “2005” each place it ap-
9 pears and inserting “2011”, and

10 (B) by striking “2006” each place it ap-
11 pears and inserting “2012”.

12 (2) MOTORBOAT AND SMALL-ENGINE FUEL TAX
13 TRANSFERS.—

14 (A) IN GENERAL.—Paragraphs (4)(A)(i)
15 and (5)(A) of section 9503(c) of such Code are
16 each amended by striking “2005” and inserting
17 “2011”.

18 (B) CONFORMING AMENDMENTS TO LAND
19 AND WATER CONSERVATION FUND.—Section
20 201(b) of the Land and Water Conservation
21 Fund Act of 1965 (16 U.S.C. 460l–11(b)) is
22 amended—

23 (i) by striking “2003” and inserting
24 “2009”, and



1 (ii) by striking “2004” each place it
2 appears and inserting “2010”.

3 (d) EXTENSION AND EXPANSION OF EXPENDITURES
4 FROM TRUST FUNDS.—

5 (1) HIGHWAY TRUST FUND.—

6 (A) HIGHWAY ACCOUNT.—Paragraph (1)
7 of section 9503(c) of such Code is amended—

8 (i) in the matter before subparagraph
9 (A), by striking “June 1, 2005” and in-
10 sserting “October 1, 2009”,

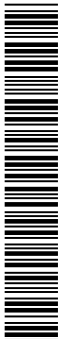
11 (ii) by striking “or” at the end of sub-
12 paragraph (J),

13 (iii) by striking the period at the end
14 of subparagraph (K) and inserting “, or”,

15 (iv) by inserting after subparagraph
16 (K) the following new subparagraph:

17 “(L) authorized to be paid out of the
18 Highway Trust Fund under the Transportation
19 Equity Act: A Legacy for Users.”, and

20 (v) in the matter after subparagraph
21 (L), as added by clause (iv), by striking
22 “Surface Transportation Extension Act of
23 2004, Part V” and inserting “Transpor-
24 tation Equity Act: A Legacy for Users”.



1 (B) MASS TRANSIT ACCOUNT.—Paragraph
2 (3) of section 9503(e) of such Code is
3 amended—

4 (i) in the matter before subparagraph
5 (A), by striking “June 1, 2005” and in-
6 serting “October 1, 2009”,

7 (ii) by striking “or” at the end of sub-
8 paragraph (H),

9 (iii) by inserting “or” at the end of
10 subparagraph (I),

11 (iv) by inserting after subparagraph
12 (I) the following new subparagraph:

13 “(J) Transportation Equity Act: A Legacy
14 for Users,” and

15 (v) in the matter after subparagraph
16 (J), as added by clause (iv), by striking
17 “Surface Transportation Extension Act of
18 2004, Part V” and inserting “Transpor-
19 tation Equity Act: A Legacy for Users”.

20 (C) EXCEPTION TO LIMITATION ON TRANS-
21 FERS.—Subparagraph (B) of section
22 9503(b)(6) of such Code is amended by striking
23 “June 1, 2005” and inserting “October 1,
24 2009”.

25 (2) AQUATIC RESOURCES TRUST FUND.—

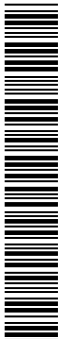


1 (A) SPORT FISH RESTORATION AC-
2 COUNT.—Paragraph (2) of section 9504(b) of
3 such Code is amended by striking “Surface
4 Transportation Extension Act of 2004, Part V”
5 each place it appears and inserting “Transportation
6 Equity Act: A Legacy for Users” .

7 (B) BOAT SAFETY ACCOUNT.—Subsection
8 (c) of section 9504 of such Code is amended—
9 (i) by striking “June 1, 2005” and in-
10 sserting “October 1, 2009”, and
11 (ii) by striking “Surface Transpor-
12 tation Extension Act of 2004, Part V” and
13 inserting “Transportation Equity Act: A
14 Legacy for Users” .

15 (C) EXCEPTION TO LIMITATION ON TRANS-
16 FERS.—Paragraph (2) of section 9504(d) of
17 such Code is amended by striking “June 1,
18 2005” and inserting “October 1, 2009”.

19 (e) EFFECTIVE DATE.—The amendments made by
20 this section shall take effect on the date of the enactment
21 of this Act.



1 **SEC. 3. TECHNICAL CORRECTIONS REGARDING HIGHWAY-**
2 **RELATED TAXES.**

3 (a) AMENDMENTS RELATED TO SECTION 301 OF
4 THE AMERICAN JOBS CREATION ACT OF 2004.—Section
5 6427 of such Code is amended—

6 (1) by striking subsection (f), and

7 (2) by striking subsection (o) and redesignating
8 subsection (p) as subsection (o).

9 (b) AMENDMENTS RELATED TO SECTION 853 OF
10 THE AMERICAN JOBS CREATION ACT OF 2004.—

11 (1) Subparagraph (C) of section 4081(a)(2) of
12 the Internal Revenue Code of 1986 is amended by
13 striking “for use in commercial aviation” and insert-
14 ing “for use in commercial aviation by a person reg-
15 istered for such use under section 4101”.

16 (2) So much of paragraph (2) of section
17 4081(d) of such Code as precedes subparagraph (A)
18 is amended to read as follows:

19 “(2) AVIATION FUELS.—The rates of tax speci-
20 fied in clauses (ii) and (iv) of subsection (a)(2)(A)
21 shall be 4.3 cents per gallon—”.

22 (c) EFFECTIVE DATE.—The amendments made by
23 this section shall take effect as if included in the provisions
24 of the American Jobs Creation Act of 2004 to which they
25 relate.

